CASCADE CHARTER TOWNSHIP
5920 Tahoe Drive SE Grand Rapids, Michigan 49546-7140

M E M O

TO: Board of Trustees

DATE: October 9, 2026

RE: FY 2027 Proposed Budget

I am pleased to present the proposed FY 2027 budget for your consideration. Financially, the upcoming year is planned to maintain a stable level of service and operations, *and* continue the implementation of several Board priorities.

This budget reflects our commitment to maintaining financial stability while continuing to invest in our team, projects, and strategic goals. Through careful planning and collaboration, we've identified key areas where we can allocate resources effectively to support our initiatives and drive growth.

Key highlights of the balanced budget include:

1. **Capital Improvements**: All FY 2027 projects identified in the 2027-2032 Capital Improvements Plan are included in the draft budget.
2. **Operational Efficiency**: We've identified areas where we can optimize costs without compromising quality or service, allowing us to best serve the community.
3. **Employee Development**: A portion of the budget is dedicated to professional development and training opportunities, recognizing that our greatest asset is our team.

As we move forward, I encourage open dialogue and collaboration. Your insights and feedback are invaluable as we implement this budget and strive toward our collective goals.

General Fund

	2026 Original Budget	2027 Budget Request	Percent Change
General Fund Revenues			
Taxes	3,086,577	3,217,630	4.2%
Licenses & Permits	425,100	397,200	-6.6%
State and Federal Grants	2,270,593	2,353,675	3.7%
Charges for Services	114,000	161,500	41.7%
Interest & Rents	485,800	695,800	43.2%
Other Revenue	1,261,600	1,351,500	7.1%
Total Budgeted Revenues	7,643,670	8,177,305	7.0%
General Fund Expenditures			
Personnel Services	3,565,870	3,774,490	5.9%
Supplies	113,850	102,250	-10.2%
Other Services & Charges	3,053,950	3,114,165	2.0%
Capital Outlay	348,000	624,000	79.3%
Transfer Out	145,000	145,000	0.0%
Debt Service	417,000	417,400	0.1%
Total Budgeted Expenditures	7,643,670	8,177,305	7.0%

Items of Note – General Fund

Revenues

- *Property Tax:* The Township's FY 2026 "Taxes" category is projected to increase by 4.2% when compared to the 2026 adopted budget. Three large factors influence this number: taxable values, millage rates; and property tax administration fees.
    - Between new construction and the inflationary increase allowed by Proposal A, the Township's taxable value has risen by 4.875%, to just over $2.425 billion.
    - Millage rates were set at the Board's June 10th meeting, when the L-4029 was adopted. In 1979, voters approved a maximum General Fund operating levy of 1.1000 mills. Due to multiple Headlee reductions, the maximum has been reduced to 0.9436 mills, or a 0.1564 mill reduction. Based on the Township's Taxable Value, this seemingly small mill reduction equates to roughly $380,000 less in property tax income.
    - Because Property Tax Administration Fees (PTAF) are percentage-based, the amount collected increases as overall tax collections for all units rise. The Township devotes many resources toward the administration of property tax, from developing and defending property valuations (Assessing) to creating and printing bills and collecting payments (Treasurer). All taxing units (local and intermediate schools, the County, Kent District Library, etc) benefit from the Township's activities, which State law requires the Township to provide almost free of charge. To compensate for this inequity, the State allows a one percent PTAF to be added

to individual tax bills. PTAF is rising by 5.8%, comparing FY 2026 to FY 2027. This is 29% of the Taxes category.

Licenses and Permits: This category has a small ($28,000) decrease, which translates to a negative 6.6% change in the category. This category includes Cable TV franchise fees. This revenue continues its multi-year decline, as fewer households choose traditional cable subscriptions.

- *State and Federal Grants:* The bulk of this category is comprised of State Shared Revenue from sales tax, and Local Community Stabilization Act (quasi personal property tax) revenue. The FY 2027 budget for State Shared Revenue has been conservatively set at the amount received in FY 2025.

- *Charges for Services:* This category includes planning and zoning fees, sewer and water hookup fees, passport processing, and cemetery fees. Planning and zoning fees were set near the FY 2025 actual collection level, which is a $20,000 increase from the $30,000 budget in FY 2026. Cemetery opening/closing revenue is projected to double from the $25,000 budget in FY 2026, due in part to past conservative budgeting, and the addition of headstone base-pouring services.

- *Interest/Rents*: This category is always a challenge to forecast. The FY 2027 draft budget shows a 60 % increase (from $265,000 to $425,000) in the Interest Earnings line. This does not mean that a 60 percent increase in revenue is expected. Rather, it is an acknowledgement that conservative past budgeting, plus an increase in interest rates, coupled with a healthy bank balance, required a reset. Income from Parks rentals has been increased from $6,000 in FY 2025 to $20,000 in FY 2026, to $40,000 in FY 2027, reflecting additional usage based on improved athletic fields. This category also houses the revenue received from the dam lease payments, and rental of land for the cellular towers at the site of the former Township Hall.

- *Other Revenue*: The overwhelming majority of this category is the Cost Allocation Plan (CAP), also known as indirect cost recovery. The CAP measures the amount of benefit that other Funds receive from General Fund effort. The CAP concept was first introduced during the development of the FY 2024 budget. Because the model for charging indirect costs was new to the Township, a very conservative budget number had been used. That number is being brought closer to actual for FY 2027.

There is no use of Fund Balance in the FY 2027 General Fund budget.

Expenditures

- *Personnel:* A few General Fund departments have requested personnel changes. Those requests, and the all-in cost of wages and benefits, are as follows:
    - Clerk: Part-time Clerk Generalist $34,382
    - Parks/Building & Grounds: Full-time Maintenance Tech $85,759
    - Administration: Intern $29,000
    - Engineering: Engineering Assistant $150,000

Total Requests	$299,141

These requests have been included in the draft budget. Without the requests, the Personnel category would have stayed flat from FY 2026 to FY 2027. In addition to those changes, this category also reflects:

- Planned step increases for the majority of Township staff, in accordance with the Compensation Plan that was adopted in May of 2025;
- An across-the-board wage adjustment, again in accordance with the Compensation Plan;
- Health insurance costs are budgeted at "Hard Cap" amounts based on single/double/family coverage per position. This is in lieu of budgeting every position as a family premium, which the FY 2026 budget used. While the all-family method is more conservative, meaning that the budget would never be short, the resulting budget was quite padded, with an almost $100,000 cushion. This level of cushion is unnecessary, when other priorities require funding.
- The FY 2026 budget included $173,363 for personnel contingencies. This is strictly a placeholder amount for possible restructuring or bolstering of staff to address Township needs. The draft FY 2027 budget eliminates this lump sum.
- Annually, the rising cost of the MERS Defined Benefit pension plan Unfunded Accrued Liability ("UAL") payment is highlighted, and for good reason: the payment increased 85 percent from FY 2022 to FY 2026. It appears that the Township has somewhat of a reprieve in FY 2027, as the required contribution is only increasing 5 percent, or $27,000. The UAL represents the difference between the value of the benefits that have been promised to staff over the years, and the value of the Township's contributions (that are converted into investments). Because the annual UAL amount is dependent upon investment returns (higher returns = less Township UAL), annual contributions aren't able to be forecasted with certainty, though rising payments are expected through 2039. MERS' annual UAL contribution calculation assumes a 7% interest rate, which is the highest interest rate of all of the Township's debt. It should be noted that this pension plan has been closed to new participants for quite a few years; all but 5 current staff are covered by the MERS defined contribution plan, which has no UAL.

- *Supplies:* This small category is falling by $11,600, or 10.2 percent, in a category that is just over $100,000. A small increase in Parks and Building and Grounds supplies is offset by a small decrease in Elections supplies.

- *Other Services and Charges:* This category contains a significant number of accounts, and is a significant driver of the budget. Multiple adjustments account for the net 4.7 percent increase. Notable items include a $50,000 increase in the Capital Improvement Plan's "Roads" project (from $550,000 to $600,000), where the Township partners 50-50 with the Kent County Road Commission. Community Promotion, which is the line that covers concerts, movies, and events, is included here. This line consolidated 3 separate accounts, and increased the category by $15,000, reflecting increased programming.. The $90,000 tree installation program is housed in this area, and it continues in FY 2027. A $60,000 budget for transportation, through Hope Network, has been included in the General Fund, as the nature of the service points toward a General Fund, rather than

DDA Fund, expenditure. A new Contractual Services line, in the Township Board department, allocates $75,000 for public relations and advocacy assistance.

- *Capital Outlay:* Capital projects that are contained in the recently-approved Capital Improvement Plan are included in the FY 2027 budget numbers, as are small purchases that don't meet the threshold for inclusion in the CIP. The one-time nature of capital outlay can lead to large swings in amounts from one year to the next, which is the case from FY 2026 to FY 2027. That same one-time nature makes capital items a perfect fit for the use of fund balance as a funding source; which is the funding vehicle suggested for the Fire Department BLS ambulance.

- *Transfers Out:* FY 2026 and FY 2027 maintain the status quo for transfers. A $100,000 Transfer Out to the Greenspace/Farmland Preservation Fund is included, as is a contractually-required transfer to the Dam Major Repair Funds.

- *Debt Service:* The General Fund budget includes debt service for the recent construction of Fire Station 1.

Special Revenue Funds:

	2026 Original Budget	2027 Budget Request	Percent Change
Special Revenue Funds Revenue			
Taxes	8,539,983	8,907,540	4.3%
Licenses & Permits	2,879,500	3,063,500	6.4%
State and Federal Grants	207,683	15,794,066	7504.9%
Charges for Services	205,000	30,000	-85.4%
Interest & Rents	745,841	815,250	9.3%
Other Revenue	15,089,326	13,053,326	-13.5%
Transfer In	178,750	180,500	1.0%
Total Budgeted Revenues	27,846,083	41,844,182	50.3%
Special Revenue Funds Expenditures			
Personnel Services	5,576,996	5,902,517	5.8%
Supplies	229,060	208,210	-9.1%
Other Services & Charges	4,601,670	4,441,900	-3.5%
Capital Outlay	18,443,175	29,045,558	57.5%
Transfer Out	157,000	166,000	5.7%
Debt Service	450,320	1,328,620	195.0%
Total Budgeted Expenditures	29,458,221	41,092,805	39.5%

Items of note – Special Revenue Funds

Revenue

- *Property Tax Revenue:* All Funds that receive tax dollars have been updated to the current millage rates (keeping the Headlee reduction in mind) and taxable value. The 4.3 percent change in Special Revenue Funds differs from the 4.2 percent change in the General Fund due to the varied nature of the taxes received: Special Revenue Funds receive no Property Tax Administration Fees, but they do capture other units' levies (DDA Fund), and the General Fund receives no Special Assessments.

- *Licenses and Permits:* This category houses the Building Inspection Fund's revenue. Revenue is tracked by municipality. The 6.4 percent increase is more a function of the value of the construction increasing, rather than a function of increased activity.

- *State and Federal Grants:* This category is dominated by the $12,150,383 PFAS grant that was recently received. It also includes the $3,500,000 MEDC grant for the pedestrian overpass over I-96.

- *Charges for Services:* This is a two-line category. A $5,000 budget was cleared to zero for FY 2027, reflecting the discontinuation of collection of a $10 cemetery fee. A too-high utility Hookup Fee budget was reduced from $200,000 to $30,000.

- *Interest and Rents:* This category is exclusively earnings on investments. Individual Fund changes are due to the interplay of forecasted higher interest rates, and the cash balances in each Fund.

- *Transfer In:* The six lines that comprise this category are Board-directed annual amounts. The Greenspace Preservation Fund (#280) has a $100,000 Transfer budgeted from the General Fund. A $40,000 Transfer from the General Fund to the Dam Major Repair Fund is also included.

Expenditures

- *Personnel*: The comments regarding General Fund personnel cost drivers hold true for all non-General Funds that have staff, which are the Fire, Building, and DDA Funds. The Fire Fund increased the budgets for Paid On-Call and Overtime by $25,000 each (from $100,000 to $125,000), to better reflect historic use.

- *Supplies:* The 9.1 percent reduction in this category is primarily due to an increase in Fire fuels ($35,000 in FY 2026, to $60,000 in FY 2027), and a $35,000 reduction in Fire uniforms, because prior grants funded replacements.

- *Other Services and Charges:* This category encompasses a large number of line items, covering both one-time or expiring items (e.g. the FY 2026 $50,000 Cemetery Fund maintenance item for fencing, and a FY 2026 $175,000 whole-house filter project in the IRF Fund) and ongoing expenditures such as the Sheriff contract, Cost Allocation Plan charges, and DDA operating expenses, which were significantly reworked to accommodate a new bond payment.

- *Capital Outlay:* Similar to the General Fund, all capital projects that are included in the 2027-2032 Capital Improvement Plan have been included in the FY 2027 budget. The category is dominated by three projects: Tassell Park ($11,000,000); the pedestrian overpass over I-96 ($3,500,000), and the new PFAS watermain project ($12,150,383).
- *Transfer Out:* The slight increase in this category can be traced back to the Building Fund, for permits that originate within Cascade Township itself.

Fees

It is a somewhat common practice to include the municipality's schedule of fees in a budget document. A new consolidated schedule will be included in the November 4th budget presentation.

Next Steps

- All of the documents that make up a legal budget, including a draft Resolution, are attached to this letter. A brief review of these documents, focusing on the colorful Budget Presentation, will occur at the October 24th regular Board meeting. Final Board comments and feedback will be solicited. The Board will be asked to move the budget to the final adoption stage.

- The November 4th Board meeting will include a Public Hearing on the FY 2027 Budget and Millage Rates. After the Public Hearing, the Board will be asked to formally adopt the FY 2027 Budget and authorize Millage Rates.

- Staff takes administrative action to implement the budget in BS&A and begin planning for FY 2027 activities. Finance staff recognizes the change in seasons from "Budget" to "Audit".

RESOLUTION NO. _____
CHARTER TOWNSHIP OF CASCADE
KENT COUNTY, MICHIGAN

RESOLUTION TO ADOPT THE FY 2027 CASCADE CHARTER TOWNSHIP GENERAL AND SPECIAL FUNDS BUDGET

Minutes of a regular meeting of the Township Board of Cascade charter Township, County of Kent, State of Michigan, held at the Cascade Library – Wisner Center, 2870 Jacksmith Dr. SE, Grand Rapids MI on November 4, 2026 at 7:00 p.m.

PRESENT:

ABSENT:

The following preamble and resolution were offered by Board Member _____ and supported by Board Member _____.

WHEREAS, Michigan Public Act 2 of 1968, as amended, requires that the Cascade Charter Township Board adopt budgets for the General Fund and all Special Revenue Funds, and

WHEREAS, the Cascade Charter Township Board has reviewed the proposed 2027 budgets for the General Fund and all Special Revenue Funds as prepared by the Township Manager and Township Treasurer; and

WHEREAS, on June 10, 2026, the Township Board passed a resolution to approve the levy of the 2026 millage rates, which fund the FY 2027 budgets; and

WHEREAS, for the purpose of the FY 2027 budgets the 2026 millage rates are adopted by resolution as follows:

Operating Millage:	0.9436
Voted Police Millage:	0.2038
Voted Fire Millage:	0.4932
Voted Fire Millage:	1.3538
Voted Police Millage:	0.2417
Voted Pathway Millage:	0.3412
Voted Open Space Millage:	0.2231

Voted Library Milage: 0.1482

Total 3.9486

WHEREAS, on November 4, 2026 at 7:00 pm the Cascade Charter Township Board held a public hearing to solicit input from the public on the proposed Fiscal Year 2027 budgets.

NOW, THEREFORE, BE IT RESOLVED THAT, the Cascade Charter Township Board adopts the 2027 budgets for the General Fund and all Special Revenue Funds as attached to this Resolution at ***the departmental level***.

YEAS:

NAYS:

ABSTAIN:

ABSENT:

RESOLUTION DECLARED ADOPTED

_____

Susan B. Slater, Township Clerk

I HEREBY CERTIFY that the foregoing is a true and complete copy of a resolution adopted by the Township Board of Cascade Charter Township, County of Kent, Michigan, at a regular meeting held on November 4, 2026, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting was kept and will be or have been made available as required by said Act.

Dated:_____

_____

Susan B. Slater, Township Clerk

Cascade Charter Township
General Fund Operating Budget
Fiscal Year 2027

	2025 Actual	2026 Projected	2027 Recommended
Revenue By Source:			
Taxes	2,922,105	3,068,215	3,217,630
Licenses & Permits	661,605	418,800	397,200
State and Federal Grants	2,379,505	2,291,693	2,353,675
Charges for Services	117,652	114,000	161,500
Interest & Rents	658,511	496,800	695,800
Other Revenue	1,100,999	1,276,100	1,351,500
Transfer In	80,000	-	-
Total Revenues	**7,920,377**	**7,665,608**	**8,177,305**
Expenditures by Function:			
General Government	3,548,106	4,455,497	4,701,896
Public Works	1,263,244	1,301,379	1,418,834
Community & Economic Development	331,863	341,200	415,940
Culture & Recreation	335,279	454,499	493,235
Capital Outlay	237,477	251,000	585,000
Transfers Out	48,442	145,000	145,000
Debt Service	414,600	417,000	417,400
Total Expenditures	**6,179,011**	**7,365,575**	**8,177,305**
Net of Revenue/Expenditures	1,741,366	300,033	-
Beginning Fund Balance	7,250,451	8,991,817	9,291,850
Ending Fund Balance	8,991,817	9,291,850	9,291,850
Fund Balance as a Percent of Expenditures	145.5%	126.2%	113.6%
Expenditures by Type:			
Personnel	3,002,425	3,383,915	3,774,490
Operating	2,449,605	3,135,160	3,216,415
Transfers Out	48,442	145,000	145,000
Capital & Debt Service	678,539	701,500	1,041,400
	6,179,011	**7,365,575**	**8,177,305**

BUDGET REPORT FOR CASCADE CHARTER TOWNSHIP

Calculations As Of 12/31/2027

GL Number	Description	2025 Activity	2026 Projected	2027 Requested
Fund: 101 GENERAL FUND				
000		7,920,377	7,665,608	8,177,305
101	TOWNSHIP BOARD	135,208	132,203	198,286
172	TOWNSHIP MANAGER	340,948	375,782	399,797
201	FINANCE	201,034	238,659	240,056
215	CLERK	108,323	110,839	142,882
225	ADMINISTRATIVE	460,607	572,890	486,290
228	INFORMATION TECHNOLOGY	0	222,000	335,500
250	BENEFITS/INSURANCE	877,926	994,750	1,160,817
253	TREASURER	217,342	301,568	231,594
257	ASSESSING	401,877	331,080	346,500
262	ELECTIONS	83,365	69,000	88,224
265	BUILDING AND GROUNDS	591,284	763,931	893,013
270	HUMAN RESOURCES	130,192	169,432	178,937
276	CEMETERY	2,948	23,400	19,200
443	YARD WASTE REMOVAL	115,805	140,000	140,000
445	DRAIN	10,246	155,000	16,000
446	ROADS	514,682	564,000	604,000
447	ENGINEERS/ ENGINEERING	460,921	200,979	439,634
448	STREET LIGHTS	158,642	218,000	200,000
652	TRANSPORTATION	0	0	60,000
701	PLANNING	331,863	341,200	355,940
756	PARKS	324,067	439,599	464,735
803	HISTORICAL	11,212	14,900	28,500
901	CAPITAL OUTLAY	237,477	251,000	585,000
965	CONTINGENCIES	0	173,363	0
966	TRANSFERS OUT	48,442	145,000	145,000
990	DEBT SERVICE	414,600	417,000	417,400
Fund 101 - GENERAL FUND:				
TOTAL ESTIMATED REVENUES		7,920,377	7,665,608	8,177,305
TOTAL APPROPRIATIONS		6,179,011	7,365,575	8,177,305
NET OF REVENUES & APPROPRIATIONS:		1,741,366	300,033	0
BEG. FUND BALANCE - ALL FUNDS		7,250,451	8,991,822	9,291,855
END FUND BALANCE - ALL FUNDS		8,991,817	9,291,855	9,291,855

BUDGET REPORT FOR CASCADE CHARTER TOWNSHIP

Calculations As Of 12/31/2027

GL Number	Description	2025 Activity	2026 Projected	2027 Requested
Fund: 151 CEMETERY TRUST FUND				
000		11,974	4,750	8,500
276	CEMETERY	324	50,000	1,000
Fund 151 - CEMETERY TRUST FUND:				
TOTAL ESTIMATED REVENUES		11,974	4,750	8,500
TOTAL APPROPRIATIONS		324	50,000	1,000
NET OF REVENUES & APPROPRIATIONS:		11,650	(45,250)	7,500
BEG. FUND BALANCE		155,953	167,603	122,353
END FUND BALANCE		167,603	122,353	129,853
Fund: 206 FIRE FUND				
000		4,434,233	4,288,848	4,380,259
250	BENEFITS/INSURANCE	990,446	1,165,241	1,190,774
336	FIRE DEPARTMENT	2,825,012	2,777,840	3,065,175
901	CAPITAL OUTLAY	1,063,841	172,000	0
966	TRANSFERS OUT	2,000	2,000	2,000
Fund 206 - FIRE FUND:				
TOTAL ESTIMATED REVENUES		4,434,233	4,288,848	4,380,259
TOTAL APPROPRIATIONS		4,881,299	4,117,081	4,257,949
NET OF REVENUES & APPROPRIATIONS:		(447,066)	171,767	122,310
BEG. FUND BALANCE		682,396	235,331	407,098
END FUND BALANCE		235,330	407,098	529,408
Fund: 207 POLICE FUND				
000		1,068,503	1,154,976	1,192,337
301	POLICE DEPARTMENT	894,573	1,266,100	950,100
Fund 207 - POLICE FUND:				
TOTAL ESTIMATED REVENUES		1,068,503	1,154,976	1,192,337
TOTAL APPROPRIATIONS		894,573	1,266,100	950,100
NET OF REVENUES & APPROPRIATIONS:		173,930	(111,124)	242,237
BEG. FUND BALANCE		2,137,704	2,311,634	2,200,510
END FUND BALANCE		2,311,634	2,200,510	2,442,747
Fund: 208 OPEN SPACE FUND				
000		543,801	546,030	564,637
751	OPEN SPACE PRESERVATION	39,025	79,150	81,550
901	CAPITAL OUTLAY	0	150,000	140,000
990	DEBT SERVICE	326,253	323,000	325,000
Fund 208 - OPEN SPACE FUND:				
TOTAL ESTIMATED REVENUES		543,801	546,030	564,637
TOTAL APPROPRIATIONS		365,278	552,150	546,550
NET OF REVENUES & APPROPRIATIONS:		178,523	(6,120)	18,087
BEG. FUND BALANCE		1,029,213	1,207,734	1,201,614
END FUND BALANCE		1,207,736	1,201,614	1,219,701
Fund: 211 DAM MAJOR REPAIR FUND				
000		76,796	75,000	75,000
901	CAPITAL OUTLAY	0	85,000	85,000
Fund 211 - DAM MAJOR REPAIR FUND:				
TOTAL ESTIMATED REVENUES		76,796	75,000	75,000
TOTAL APPROPRIATIONS		0	85,000	85,000
NET OF REVENUES & APPROPRIATIONS:		76,796	(10,000)	(10,000)
BEG. FUND BALANCE		754,872	831,668	821,668
END FUND BALANCE		831,668	821,668	811,668
Fund: 216 PATHWAYS FUND				
000		866,234	866,564	4,398,028
758	PATHWAYS	173	50,050	143,050
901	CAPITAL OUTLAY	15,773	1,043,000	4,325,000
Fund 216 - PATHWAYS FUND:				
TOTAL ESTIMATED REVENUES		866,234	866,564	4,398,028
TOTAL APPROPRIATIONS		15,946	1,093,050	4,468,050
NET OF REVENUES & APPROPRIATIONS:		850,288	(226,486)	(70,022)
BEG. FUND BALANCE		386,275	1,236,563	1,010,077
END FUND BALANCE		1,236,563	1,010,077	940,055
Fund: 218 HAZMAT FUND				
000		8,583	6,800	7,000
344	HAZMAT	2,671	11,250	11,250

GL Number	Description	2025 Activity	2026 Projected	2027 Requested
Fund: 218 HAZMAT FUND				
Fund 218 - HAZMAT FUND:				
TOTAL ESTIMATED REVENUES		8,583	6,800	7,000
TOTAL APPROPRIATIONS		2,671	11,250	11,250
NET OF REVENUES & APPROPRIATIONS:		5,912	(4,450)	(4,250)
BEG. FUND BALANCE		42,938	48,850	44,400
END FUND BALANCE		48,850	44,400	40,150
Fund: 220 LARAWAY LAKE IMPROVEMENT FUND				
000		18,305	12,325	12,325
444	S/A IMPROVEMENT FUNDS	8,025	14,500	16,000
Fund 220 - LARAWAY LAKE IMPROVEMENT FUND:				
TOTAL ESTIMATED REVENUES		18,305	12,325	12,325
TOTAL APPROPRIATIONS		8,025	14,500	16,000
NET OF REVENUES & APPROPRIATIONS:		10,280	(2,175)	(3,675)
BEG. FUND BALANCE		13,811	24,092	21,917
END FUND BALANCE		24,091	21,917	18,242
Fund: 230 THORNAPPLE RIVER IMPROVEMENT FUND				
000		145,387	102,900	102,900
444	S/A IMPROVEMENT FUNDS	57,033	55,500	222,900
Fund 230 - THORNAPPLE RIVER IMPROVEMENT FUND:				
TOTAL ESTIMATED REVENUES		145,387	102,900	102,900
TOTAL APPROPRIATIONS		57,033	55,500	222,900
NET OF REVENUES & APPROPRIATIONS:		88,354	47,400	(120,000)
BEG. FUND BALANCE		278,550	366,905	414,305
END FUND BALANCE		366,904	414,305	294,305
Fund: 243 BROWNFIELD REDEVELOPMENT AUTHORITY FUND				
000		71,280	87,032	88,139
571	BDR- REMEDIATION	0	7,000	7,000
990	DEBT SERVICE	0	30,620	36,620
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND:				
TOTAL ESTIMATED REVENUES		71,280	87,032	88,139
TOTAL APPROPRIATIONS		0	37,620	43,620
NET OF REVENUES & APPROPRIATIONS:		71,280	49,412	44,519
BEG. FUND BALANCE		146,062	217,343	266,755
END FUND BALANCE		217,342	266,755	311,274
Fund: 246 IRF				
000		368,274	102,404	12,407,883
225	ADMINISTRATIVE	87,983	150,500	115,000
901	CAPITAL OUTLAY	1,033,946	0	13,365,383
966	TRANSFERS OUT	121,454	0	0
Fund 246 - IRF:				
TOTAL ESTIMATED REVENUES		368,274	102,404	12,407,883
TOTAL APPROPRIATIONS		1,243,383	150,500	13,480,383
NET OF REVENUES & APPROPRIATIONS:		(875,109)	(48,096)	(1,072,500)
BEG. FUND BALANCE		3,612,227	2,737,118	2,689,022
END FUND BALANCE		2,737,118	2,689,022	1,616,522
Fund: 248 DDA				
000		1,701,287	1,806,507	14,866,315
190	DDA OPERATIONS/CONSTRUCTION	716,464	1,137,978	1,083,457
250	BENEFITS/INSURANCE	5,514	38,144	27,282
901	CAPITAL OUTLAY	2,287,622	460,000	11,000,000
990	DEBT SERVICE	94,300	96,700	967,000
Fund 248 - DDA:				
TOTAL ESTIMATED REVENUES		1,701,287	1,806,507	14,866,315
TOTAL APPROPRIATIONS		3,103,900	1,732,822	13,077,739
NET OF REVENUES & APPROPRIATIONS:		(1,402,613)	73,685	1,788,576
BEG. FUND BALANCE		2,391,560	988,949	1,062,634
END FUND BALANCE		988,947	1,062,634	2,851,210
Fund: 249 BUILDING FUND				
000		2,684,963	3,031,000	3,215,000
250	BENEFITS/INSURANCE	637,332	716,862	807,096
371	BUILDING DEPARTMENT	1,918,056	2,038,999	2,076,168
901	CAPITAL OUTLAY	0	0	25,000

GL Number	Description	2025 Activity	2026 Projected	2027 Requested
Fund: 249 BUILDING FUND				
964	PAYMENTS TO OTHER TOWNSHIPS	497,366	584,200	606,000
966	TRANSFERS OUT	20,000	30,000	30,000
Fund 249 - BUILDING FUND:				
TOTAL ESTIMATED REVENUES		2,684,963	3,031,000	3,215,000
TOTAL APPROPRIATIONS		3,072,754	3,370,061	3,544,264
NET OF REVENUES & APPROPRIATIONS:		(387,791)	(339,061)	(329,264)
BEG. FUND BALANCE		4,845,988	4,458,195	4,119,134
END FUND BALANCE		4,458,197	4,119,134	3,789,870
Fund: 271 LIBRARY FUND				
000		684,675	629,302	421,859
790	LIBRARY	273,275	323,000	334,000
901	CAPITAL OUTLAY	2,392,207	81,000	50,000
Fund 271 - LIBRARY FUND:				
TOTAL ESTIMATED REVENUES		684,675	629,302	421,859
TOTAL APPROPRIATIONS		2,665,482	404,000	384,000
NET OF REVENUES & APPROPRIATIONS:		(1,980,807)	225,302	37,859
BEG. FUND BALANCE		2,431,868	1,063	226,365
FUND BALANCE ADJUSTMENTS		(450,000)		
END FUND BALANCE		1,061	226,365	264,224
Fund: 280 GREENSPACE/FARMLAND PRESERVATION				
000		0	100,000	100,000
Fund 280 - GREENSPACE/FARMLAND PRESERVATION:				
TOTAL ESTIMATED REVENUES		0	100,000	100,000
TOTAL APPROPRIATIONS				
NET OF REVENUES & APPROPRIATIONS:		0	100,000	100,000
BEG. FUND BALANCE		0	0	100,000
END FUND BALANCE		0	100,000	200,000
Fund: 282 CARES ACT				
000		634,183	0	0
901	CAPITAL OUTLAY	533,120	0	0
Fund 282 - CARES ACT:				
TOTAL ESTIMATED REVENUES		634,183	0	0
TOTAL APPROPRIATIONS		533,120	0	0
NET OF REVENUES & APPROPRIATIONS:		101,063	0	0
BEG. FUND BALANCE		215,567	316,630	316,630
END FUND BALANCE		316,630	316,630	316,630
Fund: 284 OPIOID SETTLEMENT FUND				
000		4,465	4,000	4,000
631	SUBSTANCE ABUSE	0	4,000	4,000
Fund 284 - OPIOID SETTLEMENT FUND:				
TOTAL ESTIMATED REVENUES		4,465	4,000	4,000
TOTAL APPROPRIATIONS		0	4,000	4,000
NET OF REVENUES & APPROPRIATIONS:		4,465	0	0
BEG. FUND BALANCE		20,591	25,056	25,056
END FUND BALANCE		25,056	25,056	25,056

BUDGET REPORT FOR CASCADE CHARTER TOWNSHIP

Calculations As Of 12/31/2027

GL Number Description	2025 Activity	2026 Projected	2027 Requested
Report Totals:			
TOTAL ESTIMATED REVENUES - ALL FUNDS	12,688,760	12,818,438	41,844,182
TOTAL APPROPRIATIONS - ALL FUNDS	16,310,668	12,943,634	41,092,805
NET OF REVENUES & APPROPRIATIONS:	(3,621,908)	(125,196)	751,377
BEG. FUND BALANCE - ALL FUNDS	18,930,009	14,858,103	14,732,907
FUND BALANCE ADJUSTMENTS - ALL FUNDS	(450,000)		
END FUND BALANCE - ALL FUNDS	14,858,101	14,732,907	15,484,284

2026-2027 Fees

Effective January 1, 2027 - December 31, 2027

For additional questions please contact the Township Office
(616) 949-1500 Monday – Thursday 7 am- 4pm. Friday 8am-12pm

General Fees	
Copies (black & white)	$0.25
Copies (color)	$0.50
Copies (receiving fax)	$0.25 per page
Returned Check (NSF)	$25.00
Township Zoning Map	$15.00
Master Plan	$35.00
Ordinance Books (Regulatory or Zoning)	$75.00 Each + Postage if Mailed
Planning & Zoning Department	
Site Plan Review	
Site Plan Review	$2,500.00 + ($1,500.00 Escrow)
Site Plan Review Administrative / Private Roads	$1,000.00 + ($500.00 - $1,500.00 Escrow)
Site Condo or Subdivision (SPR Included)	$1,500.00 + $50/Lot + ($5,000.00 Escrow)
Special Land Use (a.k.a. Special Use Permit) - SLU may also require Site Plan Review	$1,100.00 for Special Land Use Review $500.00 for PC Waivers (Landmark Building, Lighting, Parking etc.)
Site Plan Approval Extension or Renewal	$225.00
Planned Unit Development (PUD)	
PUD - New (SPR included)	$3,800.00 + ($5,000.00 Escrow)
PUD – Minor Amendment	$1,200.00
PUD – Text Amendment	$1,000.00
PUD – Site Plan, Use, Other Amendments	$2,500.00 + ($1,500 Escrow)
Land Division / Lot Splits	
Lot Splits	$300.00 first split + $150.00 each additional division
Lot Line Adjustment	$150.00
Zoning Reviews	
Zoning Review – Res (Fences, Livestock, Bees)	$85.00
Zoning Review – Com/Ind Site Work	$125.00
Zoning Verification	
Zoning Verification Letter (Non-PUD)	$85.00
Zoning Verification Letter (PUD)	$225.00
Detailed Zoning/Compliance Report	$300.00
Variances	
Residential Dimensional Variance	$750.00
Dimensional Variance (Com-Ind)	$1,200.00

Administrative Appeal (Planning Director decision, land division, etc)	$1,000.00
Other Planning and Zoning Fees	
Storm Water Permit	$75.00 Permit Fee + ($1,500.00 Escrow Fee)
Sign Permit	$85.00
Limited Excavation Vehicles & Equipment	$50.00 Annual License
Barn Storage	$50.00 Annual License
Short Term Rental Application (3 Year)	$200.00
Short Term Rental Renewal Application (3 Year)	$150.00
Hotel Licenses	
New License Application	$1,100.00 Traditional Hotel/Motel $1,200.00 Extended Stay
Renewal Application	$500.00 Traditional Hotel/Motel $600.00 Extended Stay
Remediation Plan Review	$1,400.00
Transfer Application	$100.00
Additional Inspections	$175.00 Property Maintenance Inspection $250.00 Fire Safety Inspection $150.00 Safety & Security Inspection

General Fees	
Qualified Voter File Reports	Email: No charge
Printed	.25 per page
Labels	$5.00 per page
Precinct Maps	$5.00

Cemetery Fees (upon adoption of new ordinance)	
Resident- 4'x8' plot 1 (One) Full burial OR 4 (Four) Cremains (must be named at time of purchase)	$500.00 per plot $1.00 for Veterans
Former Resident *or* Family of Resident	$1,000.00 per plot
Non-Resident	$2,000.00 per plot
Grave Opening & Closing *Casket burial- No Holidays/No Sundays/ No Holiday Weekends.* Winter/Saturday or after 3pm	$500.00 (M-F 9am-4pm) $700.00 (After 3pm, Saturday, Winter)
Grave Opening & Closing Regular Hours *Cremation burial- No Holidays/No Sundays* *No Holiday Weekends.*	$250.00 (M-F 9am-4pm)

Winter/Saturday or after 3pm	$500.00 (After 3pm, Saturday, Winter)
Columbarium Niche (Sold to Residents & their family only) *Holds two cremains* Veteran Niche with Spouse	$700.00 per niche $350.00 per niche
Columbarium Niche Opening & Closing **Opening & Closing Regular Hours** *No Sundays/No Holidays/No Holiday Weekends.* After 3pm or Saturday	$200.00 (M-F 9am-3pm) $400.00 (After 3pm, Saturday)
Headstone Foundations *Headstone Setting (upon special request)* *(payments and orders must be received by Township prior to setting)*	.60 per square inch *(including 3-inch border)* FEE TBD

Planning & Zoning Department- All permits are non-refundable.

Site Plan Review	Escrow	Fee
Site Plan Review	$500.00	$1,500
Site Plan Review	$500.00	$1,200
Special Use Permit	Escrow	Fee
Type 1		$500
Type 2		$1,100
Planned Unit Development	Escrow	Fee
New Planned Unit Development (SPR included)	$5,000	$3,800
Text Amendment		$1,000
Minor Amendment		$1,200
Other Amendment		$2,500
Site Condominium	$5,000	$1,500 + 25 per lot
Variance	Escrow	Fee
Residential Dimensional Variance		$500
Dimensional Variance		$1,200
Planning Director Appeal		$1,000
Zoning Ordinance Amendment	Escrow	Fee

Text Amendment		$3,800
Map Amendment		$2,700
Lot Split	Escrow	Fee
Land Division (per split)		$150.00
Lot line Adjustment		$75
Lot Split	Escrow	Fee
Land Division (per split)		$150.00
Land Division (per split)		$150.00
Lot line Adjustment		$75

Building Department

*The following building permit fee schedule was adopted by Cascade Charter Township on October 13th, 2021 and takes **effect on Jan 1, 2022** by virtue of sections 6 and 22 of Act 230 1972 as amended.*

Building permits calculated with BVD cost table (all applicable): **$140 base fee plus $3.50 per thousand** • The total cost of the improvement is based on the *International Code Council BVD square foot cost table, periodically updated by Building Official.* • Plan review fees for structures regulated by the residential code are included. • Pre-manufactured unit fees are based on 50% of the normal on-site construction permit fee.	
Standard Fee Building Permits **not** calculated with BVD cost table:	
Residential:	
Interior remodel (includes 2 inspections)	$175
Deck	$175
Inground pool (includes 2 inspections)	$175
Above ground or storable pool	$85
Demolition	$85
Roofing	$85
Egress Window	$85
Commercial:	
Sign	$85
Demolition	$70 plus (.02 per square foot)
Additional inspections(each)	**$70**
Other permits	**$70 base fee plus $70 per inspection**
Commercial Plan Review:	
Plan review and admin base fee (comm only)	$70 plus

$0 to $1,250,000	0.0015 x calculated value
$1,250,000 to $5,000,000	$1875 plus 0.0005 x value over $1,250,000
$5,000,000 plus	$3\750 plus 0.0004 x value over $5,000,000
Commercial Remodel (when BVD table not applicable) • Calculated using stated value as documented by applicant and approved by building official • Includes total cost of construction activity excluding landscaping, parking or similar	